IN THE UNITED STATES PATENT & TRADEMARK OFFICE

In re Patent Application of:

Yumiko KATSUKAWA, et al. Atty. Ref.: LSN-2382-56

Serial No.: 10/588,199 T.C./A.U.: 3771 – Conf. No.: 6770

Filed: November 1, 2006 Examiner: Danton D. DeMille

For: FOOT WATER JETTING DEVICE

* * * * * * * * * * *

March 16, 2011

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

AMENDMENT UNDER 37 C.F.R. §1.111

Responsive to the office action dated December 21, 2010, please amend the above-identified application as follows: